## Back To FORM @ TEMPLATE

1	Cours	se Name:	Managerial Accounting																				
	Cours	e Code:	OBA4408																				
	Course Classification: Major					fajor (core)																	
2	2 Synopsis:			Any organization's long-term competitive success is critically dependent on (1) its ability to appropriately organize and analyze high-quality information about its products, services, processes, organizational units, suppliers, and customers that fits its decision needs, (2) its ability to act rationally on that information, and (3) its ability to control its performance consistent with that information. The term managerial accounting refers to the set of information concepts, models and systems that provide this information and control for managers. This module is included to enable the students to master the key issues in the nature, functions, strategic context and techniques of management accounting that are currently being applied in various business industries today.																			
	Name(s) of Academic Staff:		1		Dr. Siva	akumar	r																
3			3	Pang	Mary																		
4	Semester and Year offered:			Year Offered 1 Semester 2 Remarks:																			
5	Credit Value:		3 3																				
6	6 Pre-requisite/ co- requisite (if any):		None																				
7			CL	.01	Make	ake use of management accounting data to apply control and evaluation techniques (C2, PLO2)																	
				.02	-	aalyze performance measurement systems (C4, PLO6)																	
	Cours	se Learning	CL	CLO3 Evaluate different budget setting techniques and pricing decisions (CS, PLO6)																			
	Outco	omes (CLO)																					
8	Mapping	of the Course Lear	ning Ou	utcome	s to th	e Prog	ramme	Learni	ng Out	comes,	Teach	ing Me	thods	and As	sessment Methods								
	Programme Learning Outcomes (PLO)								ng Out	comes	(PLO)												
		Course Learning Outcomes	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	9 O7d	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11		Teaching Methods	Assessment Methods							
		CLO1		٧											Lecture and Tutorial	Group Assignment							
		CLO2						٧							Lecture and Tutorial	Final Exam							
		CLO3						٧							Lecture and Tutorial	Individual Assignment , Final Exam							
		Manning with		C2																			
		Mapping with MQF Cluster of Learning		- 02				C3E															
		Outcomes						C3E															
			Indersta	anding,	<b>C2</b> = Co	gnitive	Skills, Ca	3A = Pra	actical S	ikills, <b>C3</b>	B = Inte	rperso	nal Skill		Communication Skills, C3D = Digital Skills, urial Skills, C5 = Ethics & Professionalism								
9	Trans	ferable Skills (if app	licable	)																			
		learned in the cou e useful and utilize																					
						3 Personal Skills																	
					Open-	ended re	espons	e (if any	')														
														_									
10		bution of Student L This SLT calculatio				ne gro	wn prog	gramm	e only.								•						

	Course Content Outline and Subtopics				Fa	Total SLT						
	Course Content Outline and Subtopics		Physical			Online/ Technology- mediated (Synchronous)				NF2F Independent Learning (Asynchronous)	TOTAL SET	
			L	Т	Р	0	L	Т	Р	0	(v. syncin oncus)	
1	Significance of management accounting information for planning, decision making and performance management	CLO1						1			5	
2	Cost Accounting - Relationship with Financial Accounting - Elements of Cost - Preparation of Cost Sheet	CLO1						1			5	
3	Materials Cost - Materials purchasing, receiving, storing, issuing including pricing of issues	CLO1						1			5	
4	Labour Cost - Time Keeping and Time	CLO1						1			5	
5	Booking - Idle Time - Labour Turnover Overheads - Identifying the overheads with	CLO1						1			5	
6	the cost centre - Allocation, Apportionment Marginal Costing	CLO2						1			5	
	Budgetary Control - Functional Budgets -											
7	Flexible Budgets Standard Costing - Materials Cost and	CLO3						1			5	
8	Labour Cost Variances (Part 1) Standard Costing - Materials Cost and	CLO2						1			5	
9	Labour Cost Variances (Part 2) Standard Costing - Materials Cost and	CLO2						1			5	
10	Labour Cost Variances (Part 3)	CLO2						1			5	
11	Pricing decision and profitability analysis	CLO3						1			5	
12	The role of costing information in pricing decisions	CLO3						1			5	
13	Revision	CLO1,2,3						1			5	
14	Revision	CLO1,2,3						1			5	
15												
16												
17												
18												
19												
20												
	I	<u> </u>	l	l			l			l	SUB-TOTAL SLT:	84
	Continous Assessement		Face-to-			ce-to-F	online/ Technology- mediated (Synchronous)				NF2F Independent Learning for Assessment (Asynchronous)	
1	Individual assignment	30									12	
2	Group assignment and presentation	40									14	
3												
4												
5			l				l				SUB-TOTAL SLT:	26
	Final Assessement		Face-to-				Online/ Technology- mediated (Synchronous)				NF2F Independent Learning for Assessment (Asynchronous)	
1	Final Exam	30							2		8	
2												
3												
4												
5			<u> </u>				<u> </u>					

•	SUB-TOTAL SLT:	10					
	SLT for Assessment:	36					
	GRAND TOTAL SLT:	120					
Α	%SLT for F2F Physical Component:						
Total F2F Physical /(Total F2F Physical + Total Independent Learning) x 100]							
с	% SLT for All Practical Component:						
٠	[% F2F Physical Practical + % F2F Online Practical]  % SLT for F2F Physical Practical Component						
C1	[Total F2F Physical Practical /( Total F2F Physical + Total F2F Online Practical Component   SLT for F2F Online Practic						
C2	[Total F2F Online Practical / (Total F2F Physical + Total F2F Online + Total Independent Learning) x 100]						
Note:	v) if this course is Industrial Training/ Clinical Placement/ Practicum using 50% of Effective Learning Time (ELT)  CLO based on the CLO's numbering in Item 8 ogramme: Courses with mandatory practical requiremnets imposed by the programme standards or any related standards can be exempted from complying rule in the SLT.	to the minimum 80%					
	uirement or resources to deliver the						
fy special req							

12	References (include required and further readings, and should be the most current)	Drury, C. (2019). Management accounting for business, 7th edition, Cengage Learning EMEA. [Main Text]							
13	Other additional information (if applicable)	Seal, W., Rohde, C., Garrison, R, and Noreen, E (2019). Management Accounting, 6th Edition, McGraw-Hill							
	Note: Number of PLO indicated is purely for illustration purposes only and the number is subjected to the curriculum design.								